FOR OHF USE

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2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0038307

Facility Name: Heritage Manor-Elgin

Address: RAYMOND & WATCH (Number) Elgin (City) 61701 (Zip Code)

County: Kane

Telephone Number: (847) 697-6636 **Fax #** ( )

IDPA ID Number: 370909086011

Date of Initial License for Current Owners: 03/28/89

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: CRAIG L. ATER **Telephone Number:** ( )

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2002 to 12/31/2002 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) CRAIG L. ATER
(Title) Senior Vice President -- Finance

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	94	Skilled (SNF)	94	34,310	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5	0	Sheltered Care (SC)	0	0	5
6		ICF/DD 16 or Less			6
7	94	TOTALS	94	34,310	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	17,832	6,699	2,253	26,784	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	17,832	6,699	2,253	26,784	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.06%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [XX]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [XX]

I. On what date did you start providing long term care at this location?
Date started 03/28/89

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date 03/28/89 NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [xx] If YES, enter number of beds certified _____ and days of care provided 2,253

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [XX] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [XX] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	187,597	10,095		197,692		197,692	3,221	200,913			1
2	Food Purchase		107,400		107,400		107,400	(857)	106,543			2
3	Housekeeping	124,201	16,988		141,189		141,189		141,189			3
4	Laundry	40,469	21,880		62,349		62,349		62,349			4
5	Heat and Other Utilities			109,466	109,466		109,466	1,002	110,468			5
6	Maintenance	71,456	28,008	30,236	129,700		129,700	8,667	138,367			6
7	Other (specify):*											7
8	**TOTAL General Services**	423,723	184,371	139,702	747,796		747,796	12,033	759,829			8
	B. Health Care and Programs											
9	Medical Director			6,500	6,500		6,500		6,500			9
10	Nursing and Medical Records	1,361,500	76,977	9,654	1,448,131		1,448,131		1,448,131			10
10a	Therapy		181,027	235,208	416,235	(302,475)	113,760	123,169	236,929			10a
11	Activities	61,810	1,621		63,431		63,431		63,431			11
12	Social Services	43,683		5,040	48,723		48,723		48,723			12
13	Nurse Aide Training		3,865		3,865		3,865	1,791	5,656			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,466,993	263,490	256,402	1,986,885	(302,475)	1,684,410	124,960	1,809,370			16
	C. General Administration											
17	Administrative	62,130			62,130		62,130	83,237	145,367			17
18	Directors Fees							4,418	4,418			18
19	Professional Services			237,639	237,639		237,639	(229,321)	8,318			19
20	Dues, Fees, Subscriptions & Promotions			79,727	79,727	(51,465)	28,262	(15,163)	13,099			20
21	Clerical & General Office Expenses	167,344	16,664	19,333	203,341		203,341	175,080	378,421			21
22	Employee Benefits & Payroll Taxes			246,573	246,573		246,573	22,894	269,467			22
23	Inservice Training & Education			1,280	1,280		1,280	719	1,999			23
24	Travel and Seminar			6,672	6,672		6,672	(4,673)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			34,936	34,936		34,936	1,686	36,622			26
27	Other (specify):*			97,637	97,637		97,637	(97,637)				27
28	**TOTAL General Administration**	229,474	16,664	723,797	969,935	(51,465)	918,470	(58,760)	859,710			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,120,190	464,525	1,119,901	3,704,616	(353,940)	3,350,676	78,233	3,428,909			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Elgin #0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			114,891	114,891		114,891	8,225	123,116			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			51,913	51,913		51,913	(32)	51,881			32
33	Real Estate Taxes			43,636	43,636		43,636		43,636			33
34	Rent-Facility & Grounds							6,317	6,317			34
35	Rent-Equipment & Vehicles			1,507	1,507		1,507	12,298	13,805			35
36	Other (specify):*											36
37	**TOTAL Ownership**			211,947	211,947		211,947	26,808	238,755			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					302,475	302,475		302,475			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					51,465	51,465		51,465			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**					353,940	353,940		353,940			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,120,190	464,525	1,331,848	3,916,563		3,916,563	105,041	4,021,604			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(197)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(238)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(857)	2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(451)	20		17
18	Fines and Penalties				18
19	Entertainment	(10,268)	24		19
20	Contributions		27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,425)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(97,637)	27		24
25	Fund Raising, Advertising and Promotional	(18,138)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Real estate taxes		33		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (129,211)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	234,252		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 234,252		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 105,041		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Elgin

ID# 0038307

Report Period Beginning: 1/01/2002

Ending: 12/31/2002

	NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		$	0	0	1
2			0	0	2
3			0	0	3
4			0	0	4
5			(197)	35	5
6			0	34	6
7			0		7
8			0		8
9			0	30	9
10				32	10
11			0		11
12			0		12
13			(857)	2	13
14			0	32	14
15			0	33	15
16			0	24	16
17			(451)	20	17
18			0		18
19				24	19
20			0	27	20
21			0		21
22			(1,425)	19	22
23			0		23
24			(97,637)	27	24
25			(18,138)	20	25
26			0	0	26
27			0	0	27
28			0	0	28
29			0	0	29
30			0	0	30
31			0	0	31
32					32
33			0	33	33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49	**Total**		(118,705)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Elgin **#** 0038307 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	3,221	0	0	0	0	0	0	0	0	3,221	1
2	Food Purchase	(857)	0	0	0	0	0	0	0	0	0	0	(857)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,002	0	0	0	0	0	0	0	0	1,002	5
6	Maintenance	0	0	8,667	0	0	0	0	0	0	0	0	8,667	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(857)	0	12,890	0	0	0	0	0	0	0	0	12,033	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	123,169	0	0	0	0	0	0	0	0	0	123,169	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,791	0	0	0	0	0	0	0	0	1,791	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	123,169	1,791	0	0	0	0	0	0	0	0	124,960	16
	C. General Administration													
17	Administrative	0	0	83,237	0	0	0	0	0	0	0	0	83,237	17
18	Directors Fees	0	0	4,418	0	0	0	0	0	0	0	0	4,418	18
19	Professional Services	(1,425)	(236,214)	8,318	0	0	0	0	0	0	0	0	(229,321)	19
20	Fees, Subscriptions & Promotions	(18,589)	0	3,426	0	0	0	0	0	0	0	0	(15,163)	20
21	Clerical & General Office Expenses	0	0	175,080	0	0	0	0	0	0	0	0	175,080	21
22	Employee Benefits & Payroll Taxes	0	0	22,894	0	0	0	0	0	0	0	0	22,894	22
23	Inservice Training & Education	0	0	719	0	0	0	0	0	0	0	0	719	23
24	Travel and Seminar	(10,268)	0	5,595	0	0	0	0	0	0	0	0	(4,673)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,686	0	0	0	0	0	0	0	0	1,686	26
27	Other (specify):*	(97,637)	0	0	0	0	0	0	0	0	0	0	(97,637)	27
28	**TOTAL General Administration**	(127,919)	(236,214)	305,373	0	0	0	0	0	0	0	0	(58,760)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(128,776)	(113,045)	320,054	0	0	0	0	0	0	0	0	78,233	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Elgin # 0038307 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	8,225	0	0	0	0	0	0	0	8,225	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(238)	0	0	206	0	0	0	0	0	0	0	(32)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	6,317	0	0	0	0	0	0	0	6,317	34
35	Rent-Equipment & Vehicles	(197)	0	0	12,495	0	0	0	0	0	0	0	12,298	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(435)	0	0	27,243	0	0	0	0	0	0	0	26,808	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(129,211)	(113,045)	320,054	27,243	0	0	0	0	0	0	0	105,041	45

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization		GreenTree Therapy	100.00%			2
3	V								3
4	V	19	Adjustment for Related Organization	236,214	Heritage Enterprises, Inc.	100.00%		(236,214)	4
5	V								5
6	V	10a	Adjustment for Related Organization	182,012	GreenTree Pharmacy	100.00%	305,181	123,169	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 418,226			$ 305,181	$ * (113,045)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 3,221	$ 3,221	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				1,002	1,002	19
20	V	6	Maintenance				8,667	8,667	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,791	1,791	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				83,237	83,237	29
30	V	18	Directors Fees				4,418	4,418	30
31	V	19	Professional Services				8,318	8,318	31
32	V	20	Fees, Subscription, Promotions				3,426	3,426	32
33	V	21	Clerical & General Office Expenses				175,080	175,080	33
34	V	22	Employee Benefits & Payroll Taxes				22,894	22,894	34
35	V	23	Inservice Training & Education				719	719	35
36	V	24	Travel and Seminar				5,595	5,595	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,686	1,686	38
39	Total			$		$ 320,054	$ * 320,054		39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.	100.00%	$ 0	$	15
16	V	30	Depreciation				8,225	8,225	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				206	206	18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				6,317	6,317	20
21	V	35	Rent-Equipment & Vehicles				12,495	12,495	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 27,243	$ * 27,243	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week Hours	Percent	Compensation Included in Costs for this Reporting Period** Description	Amount	Schedule V. Line & Column Reference	
1	Bill Froelich	Chairman of Board	Management	26.00	397,396	5	100.00	Director/Salary	$ 12,083	line 17/18, col	1
2	Tom Jefferson	Asst Secretary/Treas	Management	10.00	390,860	5	100.00	Director/Salary	11,884	line 17/18, col	2
3	Craig Hart	Secretary/Treasurer	Management	20.00	343,058	10	100.00	Director/Salary	10,431	line 17/18, col	3
4	Joe Warner	President	Management	2.50	370,366	40	100.00	Director/Salary	11,261	line 17/18, col	4
5	Bob Dickson	Executive Vice Presid	Management	0.80	92,266	40	100.00	Salary	2,805	line 17, col 7	5
6	Cheryl Lowney	Executive Vice Presid	Management	0.30	186,564	50	100.00	Director/Salary	5,672	line 17/18, col	6
7	Steve Wannemacher	Executive Vice Presid	Management	0.30	175,068	50	100.00	Director/Salary	5,323	line 17/18, col	7
8	Connie Hoselton	Sr Vice President	Management	0.17	140,191	40	100.00	Salary	4,262	line 17, col 7	8
9	Craig Ater	Sr Vice President	Management	0.21	143,176	50	100.00	Salary	4,353	line 17, col 7	9
10											10
11											11
12											12
13								TOTAL	$ 68,074		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [xx]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,401	24	$ 82,266	$ 82,266	94	$ 3,221	1
2	2	Food Purchase	Beds	2,401	24	0	0	94	0	2
3	3	Housekeeping	Beds	2,401	24	0	0	94	0	3
4	4	Laundry	Beds	2,401	24	0	0	94	0	4
5	5	Heat & Other Utilities	Beds	2,401	24	25,593	0	94	1,002	5
6	6	Maintenance	Beds	2,401	24	221,381	58,785	94	8,667	6
7	7	Other	Beds	2,401	24	0	0	94	0	7
8	9	Medical Director	Beds	2,401	24	0	0	94	0	8
9	10	Nursing & Medical Records	Beds	2,401	24	0	0	94	0	9
10	11	Activities	Beds	2,401	24	0	0	94	0	10
11	12	Social Service	Beds	2,401	24	0	0	94	0	11
12	13	Nurse Aide Training	Beds	2,401	24	45,737	39,267	94	1,791	12
13	14	Program Transportation	Beds	2,401	24	0	0	94	0	13
14	15	Other	Beds	2,401	24	0	0	94	0	14
15	17	Administrative	Beds	2,401	24	2,126,096	2,126,096	94	83,237	15
16	18	Directors Fees	Beds	2,401	24	112,849	0	94	4,418	16
17	19	Professional Services	Beds	2,401	24	212,454	0	94	8,318	17
18	20	Fees, Subscription, Promotions	Beds	2,401	24	87,500	0	94	3,426	18
19	21	Clerical & General Office Expens	Beds	2,401	24	4,472,002	4,183,145	94	175,080	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,401	24	584,769	0	94	22,894	20
21	23	Inservice Training & Education	Beds	2,401	24	18,362	0	94	719	21
22	24	Travel and Seminar	Beds	2,401	24	142,902	0	94	5,595	22
23	25	Other Admin. Staff Transportatio	Beds	2,401	24	0	0	94	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,401	24	43,070	0	94	1,686	24
25	TOTALS					$ 8,174,981	$ 6,489,559		$ 320,054	25

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,401	24	$	$	94	$	1
2	30	Depreciation	Beds	2,401	24	210,090		94	8,225	2
3	31	Amortization of Pre-Op & Org	Beds	2,401	24			94		3
4	32	Interest	Beds	2,401	24	5,270		94	206	4
5	33	Real Estate Taxes	Beds	2,401	24			94		5
6	34	Rent-Facility & Grounds	Beds	2,401	24	161,349		94	6,317	6
7	35	Rent-Equipment & Vehicles	Beds	2,401	24	319,142		94	12,495	7
8	36	Other	Beds	2,401	24			94		8
9	38	Medically Nec Transportation	Beds	2,401	24			94		9
10	39	Ancillary Service Centers	Beds	2,401	24			94		10
11	40	Barber and Beauty Shops	Beds	2,401	24			94		11
12	41	Coffee and Gift Shops	Beds	2,401	24			94		12
13	42	Other	Beds	2,401	24			94		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 695,851	$		$ 27,243	25

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LsSalle National Bank		xx	Mortgage	4640 plus Int	01/15/99	$ 2,433,749	$ 771,047	01/15/06	variable	$ 31,486	1
2	LsSalle National Bank		xx	Mortgage							4,319	2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							16,108	6
7	Central Office Allocation		xx	Working Capital							206	7
8												8
9	TOTAL Facility Related						$ 2,433,749	$ 771,047			$ 52,119	9
	B. Non-Facility Related*											
10	Interest Income										(238)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (238)	14
15	TOTALS (line 9+line14)						$ 2,433,749	$ 771,047			$ 51,881	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2001 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	43,089	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	42,305	2
3. Under or (over) accrual (line 2 minus line 1).	$	(784)	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)	$	44,420	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	43,636	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1997	8
	1998	9
	1999	10
	2000	11
	2001	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Elgin COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0038307

CONTACT PERSON REGARDING THIS REPORT Craig Ater

TELEPHONE (309)823-7135 FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	0624201004	Nursing Home	$ 776.00	$ 776.00
2.	0624201003	Nursing Home	$ 40,506.00	$ 40,506.00
3.	0624201002		$ 1,023.00	$ 1,023.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 42,305.00	$ 42,305.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 33,800 B. General Construction Type: Exterior Brick/Wood Frame _____ Number of Stories _____

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land			$ 70,450	1
2					2
3	TOTALS			$ 70,450	3

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	94				$ 720,000	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1989 Improvements			1989	180,739						9
10	1990 Improvements			1990	658,346						10
11	1990 Improvements			1990	4,320						11
12	1991 Improvements			1991	52,989						12
13	1992 Improvements			1992	6,777						13
14	1993 Improvements			1993	54,564						14
15	1994 Improvements			1994	81,347						15
16	1995 Improvements			1995	146,394						16
17	Remodel Resident Day Room/Nurses Station			1996	23,749						17
18	Interior Rehab			1997	751						18
19	Electric Water Heater			1997	3,965						19
20	Booster Heater			1997	1,622						20
21	Water Heater and Storage Tank			1998	6,485						21
22											22
23	Water Heater			1999	4,750						23
24	Code Alert System			1999	1,570						24
25	Resident Room Remodel--Material and Labor			1999	2,571						25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34	C/O Allocation							8,225	8,225		34
35	Book Depreciation					70,681		70,681		693,729	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	South Wing Remodel -- Labor / Materials	2000	$ 14,334	$		$	$	$	37
38	Door	2000	1,535						38
39	Dry Chemical Extinguisher	2000	1,746						39
40									40
41	Water Heater	2001	4,935						41
42	Valve thermometer	2001	4,520						42
43	A/C Unit	2001	3,319						43
44	Hallway Carpet and Tile Material and Labor	2001	28,843						44
45	Wallpaper	2001	2,390						45
46	Nurse Call System	2001	21,612						46
47									47
48	Hallway and Room Carpet and Tile Material	2002	74,533						48
49	Labor	2002	68,734						49
50	Professional Fees	2002	16,497						50
51	Kitchen Pipe	2002	1,830						51
52	Shower Repairs	2002	5,063						52
53	A/C Unit	2002	5,864						53
54	Bathroom Rehab	2002	750						54
55	Condensor	2002	1,600						55
56	Hallway and Room Carpet and Tile Material --South wing	2002	5,777						56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,214,821	$ 70,681		$ 78,906	$ 8,225	$ 693,729	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,214,821	$ 70,681		$ 78,906	$ 8,225	$ 693,729	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,214,821	$ 70,681		$ 78,906	$ 8,225	$ 693,729	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 407,978	$ 44,210	$ 44,210	$		$ 337,236	71
72	Current Year Purchases	140,557						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 548,535	$ 44,210	$ 44,210	$		$ 337,236	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,833,806	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 114,891	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 123,116	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 8,225	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,030,965	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2003	$
13.	/2004	$
14.	/2005	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 13,805 Description: pager, computer equipment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		3,865		3,865
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 3,865	$	$ 3,865
10	SUM OF line 9, col. 1 and 2 (e)	$ 3,865			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a/3	hrs	$		$ 109,503	$		$ 109,503	1
2	Licensed Speech and Language Development Therapist	10a/3	hrs			8,507			8,507	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a/3	hrs			115,326	3,593		118,919	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39/3	# of prescrpts				300,603		300,603	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): x-ray	39/3				1,872			1,872	13
14	TOTAL			$		$ 235,208	$ 304,196		$ 539,404	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Elgin **#** 0038307 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2002 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 4,633	$	1
2	Cash-Patient Deposits	20,496		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	459,190		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,400		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(138,433)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 365,286	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	80,000		13
14	Buildings, at Historical Cost	2,210,500		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	548,535		16
17	Accumulated Depreciation (book methods)	(1,030,965)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Deferred Tax Asset	13,317		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,821,387	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,186,673	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 87,407	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	20,496		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	210,285		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,337		31
32	Accrued Real Estate Taxes(Sch.IX-B)	44,420		32
33	Accrued Interest Payable	2,268		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Security Deposits	12,971		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 381,184	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	771,047		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 771,047	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,152,231	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,034,442	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,186,673	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,210,446	1
2	Restatements (describe):		2
3	**Audit Adjustment**	(63,000)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,147,446	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(113,004)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (113,004)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,034,442	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,773,994	1
2	Discounts and Allowances for all Levels	(912,027)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,861,967	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	616,649	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 616,649	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	4,299	11
12	Gift and Coffee Shop	181	12
13	Barber and Beauty Care	1,661	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	318,564	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 324,705	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	238	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 238	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,803,559	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	747,796	31
32	Health Care	1,986,885	32
33	General Administration	969,935	33
	B. Capital Expense		
34	Ownership	211,947	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37	Loss from Non-Nursing property		37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,916,563	40
41	**Income before Income Taxes (line 30 minus line 40)****	(113,004)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (113,004)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,744	2,080	$ 49,220	$ 23.66	1
2	Assistant Director of Nursing	1,950	2,231	49,201	22.05	2
3	Registered Nurses	19,074	20,189	499,224	24.73	3
4	Licensed Practical Nurses	4,108	4,410	85,276	19.34	4
5	Nurse Aides & Orderlies	50,311	53,496	603,431	11.28	5
6	Nurse Aide Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,330	5,829	75,148	12.89	8
9	Activity Director					9
10	Activity Assistants	5,710	6,048	61,810	10.22	10
11	Social Service Workers	3,329	3,481	43,683	12.55	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	17,758	19,332	187,597	9.70	15
16	Dishwashers					16
17	Maintenance Workers	5,361	5,698	71,456	12.54	17
18	Housekeepers	14,964	16,071	124,201	7.73	18
19	Laundry	4,605	4,846	40,469	8.35	19
20	Administrator	2,080	2,080	62,130	29.87	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,856	10,793	167,344	15.50	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	146,180	156,584	$ 2,120,190 *	$ 13.54	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		6,500		36
37	Medical Records Consultant		798		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,706		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		5,040		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 15,044		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses		0		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Linda Hartman	Administrator	0	$ 62,130
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 62,130

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Management Fees	$ 236,214
		0
		0
		0
Legal Fees (Adjusted to zero)		1,425
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 237,639

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 19,363
Unemployment Compensation Insurance	16,242
FICA Taxes	162,195
Employee Health Insurance	41,485
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	0
Employee Benefits -	7,288
Employee Benefits - central office	22,894
TOTAL (agree to Schedule V, line 22, col.8)	$ 269,467

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 400
Advertising: Employee Recruitment	3,118
Health Care Worker Background Check	
(Indicate # of checks performed 14)	105
Central Office Allocation	3,426
Promotional Advertising	5,793
Public Relations	12,345
Dues and Subscriptions	6,326
License and Fees	175
Less: Public Relations Expense	(12,345)
Non-allowable advertising	(451)
Yellow page advertising	(5,793)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 13,099

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	2,067
	139
Seminar Expense	4,466
Non Allowable	(10,268)
Central Office Allocation	5,595
Entertainment Expense	( )
(agree to Sch. V, TOTAL line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Elgin **#** 0038307 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **no** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **no** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **51,465**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **no** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **58**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **Sulaski & Webb** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **No** If no, please explain. **Not available at this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount	
1009	PETTY CASH	4,633						
1010	CASH IN BANK							
1040	CASH IN BANK-PAYROLL							
1100	ACCOUNTS RECEIVABLE	459,190						
1110	MEDICARE RECEIVABLES							
1125	IPA INCOME RECEIVABLE							
1130	MEDICARE COST REPORT							
1135	ACCOUNTS RECEIVABLE-IC							
1140	UNAPPLIED CASH RECEIPTS							
1145	A/R SUSPENSE-REFUNDS							
1190	ACCRUED INTEREST REC							
1200	PREPAID INSURANCE	19,400						
1220	OTHER PREPAID EXPENSES							
1300	FOOD INVENTORY							
1310	SUPPLIES INVENTORY							
1409	LAND	80,000						
1450	FURNITURE & EQUIPMENT	548,535						
1460	ACCUM DEPR-FURN & EQUIP	-337,236						
1475	BUILDING & IMPROVEMENTS	2,210,500						
1490	ACCUM DEPR-BUILDING	-693,729						
1530	RESIDENT FUNDS	20,496						
1550	LOAN FEES	13,317						
1560	REAL ESTATE TAX ESCROW							
1575	REIMBURSABLE PURCHASES							
1850	INTRACOMPANY	-138,433						
2010	ACCOUNTS PAYABLE	-87,407						
2095	BONUSES PAYABLE							
2100	ACCRUED PAYROLL	-108,962						
2110	ACCRUED VACATION PAY	-101,323						
2120	UC TAXES PAYABLE							
2125	FICA TAX PAYABLE	-3,337	-3,337					
2130	FIT PAYABLE							
2140	STATE W/H PAYABLE		0					
2145	EARNED INCOME CREDIT							
2150	UC FED CREDIT REDUCTION							
2230	PAYROLL SAVINGS							
2235	IRA W/HOLDINGS							
2240	UNITED WAY							
2245	GROUP INSURANCE PAYABLE							
2246	GROUP INSURANCE PAYABLE-CAFETERIA							
2260	WAGE GARNISHMENTS							
2280	MISC PAYROLL DEDUCTIONS							
2300	ACCRUED INTEREST PAYABLE	-2,268						
2310	SALES TAX PAYABLE							
2320	IPA PAYMENTS PAYABLE	-12,971						
2350	REAL ESTATE TAX PAYABLE	-44,420						
2385	ACTIVITY FUND	0						
2390	SECURITY DEPOSITS							
2391	VOLUNTEER FUND							
2393	HEART FUND/BAZAAR							
2395	DEFERRED INC EMP & MEM							
2400	CURRENT PORTION LT DEBT							
2460	INCOME TAXES PAYABLE							
2512	DUE TO RESIDENTS	-20,496						
2600	MORTGAGE PAYABLE	-771,047						
2650	EQUIPMENT LOAN PAYABLE							
2695	CURRENT PORTION LT DEBT							
2696	DEFERRED INCOME TAXES							
2710	COMMON STOCK							
2720	RETAINED EARNINGS	-1,147,446						
2970	PROFIT/LOSS FOR PERIOD	113,004						
3007.1	PATIENT DAYS-PRIVATE	6,939						
3007.2	PATIENT DAYS-IPA	17,839						
3007.3	PATIENT DAYS-MEDICARE	2,253						
3007.4	PATIENT DAYS-CONVERSION							
3007.5	PATIENT DAYS-LICENSED							
3007.6	PATIENT DAYS-TOTAL							
3010	1 BASIC CHARGE-PRIVATE & VA	-799,987		0	0	0	0	
3015	1 PRIVATE ASSESSMENT TAX INCOME			0	0	0	0	
3020	1 BASIC CHARGE-IPA	-1,752,125		0	0	0	0	
3030	1 BASIC CHARGE-MEDICARE	-841,303		0	0	0	0	
3035	4 DAY CARE/HOME CARE			0	0	0	0	
3040	1 LIGHT NURSING CARE	-89,905		0	0	0	0	
3050	1 MEDIUM NURSING CARE			0	0	0	0	
3060	1 HEAVY NURSING CARE			0	0	0	0	
3061	1 SKILLED NURSING CARE							
3080	1 NURSING SUPPLIES-PRIVATE	-258,059		0	0	0	0	
3081	1 NURSING SUPPLIES-IPA			0	0	0	0	
3082	1 NURSING SUPPLIES MED PT A			0	0	0	0	
3083	1 NURSING SUPPLIES MED PT B							
3100	17 DRUGS	-318,564		0	0	0	0	
3101	17 DRUGS-OTHER							
3110	6 PT-PRIVATE	-616,649		0	0	0	0	
3111	6 PT-IPA			0	0	0	0	
3112	6 PT-MEDICARE PART A			0	0	0	0	
3113	6 PT-MEDICARE PART B			0	0	0	0	
3130	1 PUBLIC AID ASSESSMENT INC							
3140	19 LABORATORY INCOME			0	0	0	0	
3150	6 SPEECH/OT-PRIVATE			0	0	0	0	
3151	6 SPEECH/OT-IPA			0	0	0	0	
3152	6 SPEECH/OT-MED PART A			0	0	0	0	
3153	6 SPEECH/OT MED PART B							
3410	2 IPA DISCOUNTS	912,027		0	0	0	0	
3411	2 MEDICAID PART B DISCOUNT			0	0	0	0	
3420	2 MEDICARE DISCOUNTS			0	0	0	0	
3440	36 ASSESSMENT TAX EXPENSE			42	3	0	0	
3520	16 RENT INCOME	0		6	0	6	0	
3530	13 BEAUTY SHOP	-1,661		0	0	0	0	
3560	12 ACTIVITY FUND INCOME	0		0	0	0	0	
3570	12 VENDING INCOME/EXPENSE	-181		0	0	0	0	
3580	12 MANAGEMENT FEES			0	0	0	0	
3590	1 EQUIPMENT RENTAL	-32,615		0	0	0	0	
3595	21 RESIDENT TRANSPORTATION	0		0	0	0	0	
3600	21 MISC INCOME	0		0	0	0	0	
4110	GENERAL & ADMINIST WAGES	155,673	167,344	21	1	17	0	
4111	ADMINISTRATOR WAGES	62,130	62,130	17	1	0	0	
4115	VACATION & SICK - G&A	11,671		21	1	0	0	
4120 4475	EMPLOYEE BENEFITS	7,288	246,573	22	3	0	0	
4125	EMPLOYEE HEPETITIS VACCIN	0		22	3	0	0	
4130	EMPLOYEE SCHOLORSHIP WA	0		21	1	0	0	
4135	EMPLOYEE SCHOLORSHIP COS	0		23	3	0	0	
4220	DIRECTORS FEES			18	3	0	0	
4250 4255	OFFICE SUPPLIES	16,664	16,664	21	2	0	0	
4260	TELEPHONE	19,333	19,333	21	3	0	0	
4275	TRAINING & EMPLOYEE DEVL	1,280	1,280	23	3	16	0	
4280	GENERAL TRAVEL	2,067	6,672	24	3	16	0	
4281	MEAL EXPENSE FOR TRAVEL	139		24	3	19	0	
4285	EDUCATION & SEMINAR	4,466		24	3	19	-10,268 ***	
4290	HELP WANTED ADVERTISING	3,118	79,727	20	3	0	0	-51,465
4291	PROMOTIONAL ADVERTISING	5,793		20	3	25	-5,793	
4292	PUBLIC RELATIONS	12,345		20	3	25	-12,345	
4300	LICENSES & FEES	52,040		20	3	17	0	
4310	DUES & SUBSCRIPTIONS	6,326		20	3	17	-451	
4320	CONTRIBUTIONS	0		27	3	20	0	
4350	PROFESSIONAL FEES	1,425	237,639	19	3	22	-1,425	
4355	MEDICAL DIRECTOR	6,500	6,500	9	3	0	0	
4360	UTILIZATION REVIEW			10	3	0	0	
4361	OTHER PHYSICIAN FEES			39	3	0	0	
4362	MEDICAL RECORDS CONSULT	798		10	3	0	0	
4363	PHARMACIST FEES	2,706		10	3	0	0	
4364	SOC SERV/ACT CONSULT	5,040	5,040	12	3	0	0	
4370	TV RENTAL	298		35	3	5	-197 **	
4380	INCOME TAXES	0	97,637	27	3	26	0	
4383	BACKGROUND CHECKS	105		20	3	26	0	
4400	PAYROLL TAXES	171,988		22	3	0	0	
4401	PAYROLL TAXES ADMINIST	6,449		22	3	0	0	
4410	GROUP INSURANCE	41,485		22	3	0	0	
4420	LIABILITY INSURANCE	34,936	34,936	26	3	0	0	
4425	INSURANCE-OWNERS			22	3	21	0	
4430	WORKMENS COMP INSURANCI	19,363		22	3	0	0	
4450	CENTRAL OFFICE FEES	236,214		19	3	34	-236,214	
4460	BAD DEBTS	97,637		27	3	24	-97,637	
4470	LOST ITEMS-RESIDENTS	0		27	3	0		
4490	MISCELLANEOUS	0		27	3	0	0	
4510	REAL ESTATE TAXES	43,636	43,636	33	3	0	0	
4600	LEASED EQUIPMENT	1,209	1,507	35	3	16	0	
5110	MAINTENANCE SALARIES	68,386	71,456	6	1	0	0	
5120	MAINTENANCE SICK & VAC	3,070		6	1	0	0	
5130	ELECTRIC	68,492	109,466	5	3	0	0	
5131	NATURAL GAS	5,846		5	3	0	0	
5132	HEATING & DEISEL OIL			5	3	0	0	
5133	WATER & SEWER	35,128		5	3	0	0	
5134	TRASH COLLECTION	14,664	30,236	6	3	0	0	
5140	PROPERTY PLANT REPLACEM	746	28,008	6	2	0	0	
5160	GENERAL REPAIR & MAINT	27,262		6	2	0	0	
5165	MAINTENANCE CONTRACTS	15,572		6	3	0	0	
5210	DIETARY WAGES	175,337	187,597	1	1	0	0	
5220	DIETARY SICK & VAC	12,260		1	1	0	0	
5240	SALES TAX			2	3	13	-857	
5248	FOOD PURCHASES	107,458	107,400	2	2	0	0	
5250	SUPPLIES-DISHWASHING	3,178	10,095	1	2	0	0	
5260	DIETARY REPLACEMENT	1,792		1	2	0	0	
5270	KITCHEN SUPPLIES-PAPER	5,125		1	2	0	0	
5295	MEAL CREDIT	-58		2	2	0	0	
5310	LAUNDRY WAGES	38,138	40,469	4	1	0	0	
5340	LAUNDRY SICK & VAC	2,331		4	1	0	0	
5370	LAUNDRY REPLACEMENT	10,670	21,880	4	2	0	0	
5380	LAUNDRY REIMBURSEMENT			4	3	0	0	
5390	LAUNDRY SUPPLIES	11,210		4	2	0	0	
5410	HOUSEKEEPING WAGES	116,235	124,201	3	1	0	0	
5440	HOUSEKEEPING SICK & VAC	7,966		3	1	0	0	
5480	HOUSEKEEPING SUPPLIES	7,678	16,988	3	2	0	0	
5490	HOUSEKEEPING SUPPLIES-PPR	9,310		3	2	0	0	
6010	RN WAGES-MEDICARE		1,361,500	10	1	0	0	
6020	RN WAGES-NON MEDICARE	459,755		10	1	0	0	
6030	DON WAGES	49,220		10	1	0	0	
6035	ADON	49,201		10	1	0	0	
6040	RN SICK & VACATION	39,469		10	1	0	0	
6110	LPN WAGES-MEDICARE			10	1	0	0	
6120	LPN WAGES-NON MEDICARE	80,503		10	1	0	0	
6130	LPN WAGES OTHER			10	1	0	0	
6140	LPN SICK & VACATION	4,773		10	1	0	0	
6210	AIDE WAGES-MEDICARE			10	1	0	0	
6220	AIDE WAGES-NON MEDICARE	557,579		10	1	0	0	
6230	WARD CLERKS			10	1	0	0	
6240	AIDE VACATION & SICK	45,852		10	1	0	0	
6245	CONTRACT NURSES-RN	0		10	3	0	0	
6246	CONTRACT NURSES-LPN	0		10	3	0	0	
6247	CONTRACT NURSES-AIDES	0		10	3	0	0	
6250	NURSE AIDE TRAINING WAGES	0	0	13	1	0	0	
6255	NURSE AID TRAINING EXP	3,865	3,865	13	2	0	0	
6260	NURSE AIDE TRAINING REIMB	-4,299		0	0	0	0	
6270	REHAB WAGES	70,710		10	1	0	0	
6275	REHAB SICK & VAC	4,438		10	1	0	0	
6280	NURSING DEPT EDUCATION			23	3	0	0	
6290	NURSING SUPPLIES	62,735	76,977	10	2	0	0	
6295	NURSING SUPPLIES	5,804		10	2	0	0	
6390	REPLACEMENT-NURSING	8,438		10	2	0	0	
6490	NURSING OTHER	6,150	9,654	10	3	0	0	
7280	DRUG PURCHASES	88,201	181,027	39	2	0	123,169 ***	
7281	DRUG PURCHASES-OTHER	89,233		39	2			
7380	LABORATORY SERVICES	1,872	235,208	39	3	0	0	
7410	HOME HEALTH SALARY			39	1	0	0	
7440	HOME HEALTH SICK & VAC			39	1	0	0	
7450	HOME HEALTH EXPENSES			39	3	0	0	
7510	ACTIVITES WAGES	58,069	61,810	11	1	0	0	
7540	ACTIVITIES SICK & VAC	3,741		11	1	0	0	
7590	ACTIVITIES SUPPLIES	1,621	1,621	11	2	0	0	
7595	ACTIVITIES FEES	0	0	11	3	0	0	
7610	PT WAGES			39	1	0	0	
7611	PT SICK & VACATION			39	1	0	0	
7620	PT FEES	115,326		39	3	0	0 ***	
7660	PT SUPPLIES	3,593		39	2	0	0	
7710	SOCIAL SERVICE WAGES	43,683	43,683	12	1	0	0	
7720	SOCIAL SERVICE SICK & VAC	0		12	1	0	0	
7730	SOCIAL SERVICE EXPENSES	0	0	12	2	0	0	
7740	OT FEE	109,503		39	3	0	0 ***	
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0	
7770	SPEECH THERAPY FEE	8,507		39	3	0	0 ***	
7800	BEAUTICIAN WAGES		0	40	1	0	0	
7810	BEAUTICIAN SICK & VAC			40	1	0	0	
7820	BEAUTICIAN FEES	0	0	40	3	0	0	
7890	BEAUTY SHOP SUPPLIES	0	0	40	2	0	0	
7910	VOLUNTEER COORDINATOR	0	0	21	1	0	0	
7940	VOL COORD SICK & VAC	0		21	1	0	0	
7960	VOL COORD SUPPLIES	0		21	2	0	0	
8100	RENT		0	34	3	0	0	
8120	INTEREST EXPENSE	47,594	51,913	32	3	14	-238	
8130	DEPRECIATION	114,891	114,891	30	3	9	0	
8150	LOAN FEE AMORTIZATION	4,319		32	3	0	0	60,773
9510	INTEREST INCOME	-238		32	0	10	0	
9520	MISC NON-OPERATING INCOM	0		0	0	0	0	
9700	INCOME TAXES	0		0	0	0	0	
		3,912,026	3,916,563					
			4,537					
GRAND TOTALS		113,004					-242,256	
		(NET INCOME)						
		0						

FACILITY NAME:

FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0

173,113

1,009	1,009 PETTY CA	4,633
1,100	1,100 ACCTS RE	459,190
1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1,110	1,110 ACCTS RECEIV-M/C	
1,125	1,125 ACCTS RECEIV-IPA	
1,135	1,135 ACCTS RECEIV-IC	
1,140	1,140 UNAPPLIED CASH RECEIPTS	
1,145	1,145 A/R SUSPENSE-REFUNDS	
1,200	1,200 PREPAID I	19,400
1,220	1,220 OTHER PREPAID EXPENSES	
1,300	1,300 DIETARY INVENTORY	
1,310	1,310 SUPPLIES INVENTORY	
1,320	1,320 LINEN INVENTORY	
1,409	1,409 LAND	80,000
1,450	1,450 FURNITUR	548,535
1,460		-337,236
1,475	1,475 CODE ALE	2,210,500
1,490	1,490 ACCUM D	-693,729
1,530	1,530 RESIDENT	20,496
1,550	1,550 LOAN FEE	13,317
1,551	1,551 LOAN FEES ADDED	
1,850	1,850 INTERCOM	-138,433
2,010	2,010 ACCOUNT	-87,407
2,100	2,095 BONUSES PAYABLE	
2,100	2,100 ACCRUED	-108,962
2,100	2,100 PR CLEARING-BENEFITS	
2,100	2,100 PR CLEARING-LABOR	
2,110	2,110 ACCRUED	-101,323
2,120	2,120 U.C. TAXES PAYABLE	
2,125	2,125 FICA TAXI	-3,337
2,130	2,130 FEDERAL W/H TAX PAYABLE	
2,140	2,140 STATE W/H TAX PAYABLE	
2,152	2,152 WORKERS COMP ACCRUAL	
2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2,230	2,230 PAYROLL SAVINGS	
2,235	2,240 UNITED FUND	
2,240	2,246 GROUP INSURANCE - CAFETERIA	
2,246	2,250 401K W/H	
2,250		
2,260	2,260 WAGE GARNISHMENT	
2,300	2,300 ACCRUED	-2,268
2,320	2,320 IPA PAYM	-12,971
2,350	2,350 REAL EST.	-44,420
2,385		
2,400	2,400 CURRENT PORTION OF LT DEBT	
2,512	2,512 DUE TO RI	-20,496
2,600	2,600 LASALLE	-771,047
2,600		
2,625	2,625 LASALLE CONSTR. LOAN #2	
2,625		
2,695	2,695 CURRENT PORTION OF LT DEBT	
2,720	2,720 RETAINEI	-1,147,446
	net income	113,004
	balance	0

3,007	3,007 PATIENT I	6,939
3,007	3,007 PATIENT I	17,839
3,007	3,007 PATIENT I	2,253
3,007		
3,007		
3,007		
3,007		
3,010	3,010 BASIC CH.	-799,987
3,020	3,020 BASIC CH.	-1,752,125
3,030	3,030 BASIC CH.	-841,303
3,040	3,040 LIGHT NU	-4,420
3,050	3,050 MEDIUM N	-25,101
3,060	3,060 HEAVY NU	-14,544
3,061	3,061 SKILLED N	-45,840
3,080	3,080 NURSING	-22,701
3,081	3,081 NURSING	-111,273
3,082	3,082 NURSING	-47,095
3,083	3,083 NURSING	-76,990
3,100	3,100 DRUGS-MI	-169,631
3,101	3,101 DRUGS-OT	-148,933
3,110	3,110 PHYSICAL	-6,812
3,111		
3,112	3,112 PHYSICAL	-185,000
3,113	3,113 PHYSICAL	-111,249
3,140	3,140 RESPIRAT	-10,773
3,150	3,150 ST/OT THI	-8,640
3,151	3,151 ST/OT THI	-120
3,152	3,152 ST/OT THI	-188,760
3,153	3,153 ST/OT THI	-105,295
3,160		
3,410	3,410 IPA/OTHEI	201,106
3,411	3,411 MEDICARI	72,201
3,420	3,420 MEDICARI	600,849
3,500		
3,520		
3,530	3,530 BEAUTY S	-1,661
3,560		
3,570	3,570 VENDING	-181
3,590	3,590 EQUIPMEN	-32,615
3,595		
3,600		
4,110	4,110 G&A WAG	155,673
4,111	4,111 ADMINIST	62,130
4,115	4,115 G&A PTO	11,671
4,120	4,120 EMPLOYE	7,429
4,125		
4,130		
4,135		
4,250	4,250 OFFICE SU	12,383
4,255	4,255 POSTAGE	4,120
4,260	4,260 TELEPHON	19,333
4,275	4,275 TRAINING	1,280
4,276	4,276 INJURY PI	289
4,280	4,280 GENERAL	2,067
4,281	4,281 MEAL EXI	139
4,285	4,285 EDUCATIO	4,433
4,289	4,289 MEETINGS	33
4,290	4,290 HELP WAN	3,118
4,291	4,291 PROMOTIO	5,793
4,292	4,292 PUBLIC RI	12,345
4,300	4,300 LICENSE &	52,040
4,310	4,310 DUES & SU	6,326
4,320		
4,350	4,350 PROFESSIO	1,425
4,355	4,355 MEDICAL	6,500
4,362	4,362 MEDICAL	798
4,363	4,363 PHARMAC	2,706
4,364	4,364 SOCIAL SI	5,040
4,370	4,370 TV RENTA	298
4,383	4,383 BACKGRO	105
4,390		
4,400	4,400 PAYROLL	171,988
4,401	4,401 PAYROLL	6,449
4,410	4,410 GROUP IN	41,485
4,420	4,420 LIABILITY	34,936
4,430	4,430 WORKMA	18,085
4,435	4,435 W/C-FIRST	622
4,436	4,436 DRUG TES	367
4,450	4,450 CENTRAL	236,214
4,460	4,460 BAD DEBT	97,637
4,461	4,461 BAD DEBT	37,871
4,470		
4,475	4,475 UNIFORM	-141
4,486	4,486 SERVICE (	5,158
4,490	4,490 MISC EXPI	-605
4,496	4,496 MISC. M.I.	161
4,510	4,510 REAL EST.	43,636
4,600	4,600 LEASED E	1,209
5,110	5,110 MAINTEN.	68,386
5,120	5,120 MAINTEN.	3,070
5,130	5,130 ELECTRIC	68,492
5,131	5,131 NATURAL	5,846
5,133	5,133 WATER &	35,128
5,134	5,134 TRASH CO	14,664
5,140	5,140 PROP/PLA	746
5,160	5,160 GENERAL	27,262
5,165	5,165 MAINTEN.	10,414
5,210	5,210 DIETARY	175,337
5,220	5,220 DIETARY	12,260
5,248	5,248 FOOD PUI	108,063
5,250	5,250 SUPPLIES	3,178
5,260	5,260 REPLACEI	1,792
5,270	5,270 KITCHEN	5,125
5,295	5,295 MEAL INC	-58
5,310	5,310 LAUNDRY	38,138
5,340	5,340 LAUNDRY	2,331
5,370	5,370 REPLACEI	10,670
5,380	5,380 OUTSIDE I	340
5,390	5,390 SUPPLIES	10,870
5,410	5,410 HOUSEKE	116,235
5,440	5,440 HOUSEKE	7,966
5,480	5,480 SUPPLIES-	7,678
5,490	5,490 SUPPLIES-	9,310
6,020	6,020 RN WAGE	459,755
6,030	6,030 DON WAG	49,220
6,035	6,035 ADON WA	49,201
6,040	6,040 RN PTO &	39,469
6,120	6,120 LPN WAGI	80,503
6,140	6,140 LPN PTO &	4,773
6,220	6,220 AIDES WA	557,579
6,240	6,240 AIDES PTO	45,852
6,245		
6,246		
6,247		
6,250		
6,255	6,255 NURSE AI	3,865
6,260	6,260 NURSE AI	-4,299
6,270	6,270 REHAB W.	70,710
6,275	6,275 REHAB PT	4,438
6,290	6,290 NURSING	62,735
6,295	6,295 NURSING	5,804
6,390	6,390 REPLACEI	8,438
6,490	6,490 OTHER	6,150
7,280	7,280 DRUG PUI	88,201
7,281	7,281 DRUG PUI	89,233
7,380	7,380 LABORAT	1,872
7,391		
7,393		
7,510	7,510 ACTIVITIE	58,069
7,540	7,540 ACTIVITIE	3,741
7,590	7,590 ACTIVITIE	1,621
7,620	7,620 PHYSICAL	115,326
7,660	7,660 P.T. SUPPI	3,593
7,710	7,710 SOCIAL SI	43,683
7,720		
7,730		
7,740	7,740 OCCUPAT	109,503
7,750		
7,770	7,770 SPEECH TI	8,507
7,820		
7,890		
7,960		
8,120	8,120 INTEREST	31,486
8,125	8,125 ALLOCAT	16,108
8,130	8,130 DEPRECIA	114,891
8,150	8,150 LOAN FEE	4,319
9,510	9,510 INTEREST	-238
9,520		
9,530		
		113,004

	G/L	RECAP CENSUS
PP	6,939	6,699
IPA	17,839	17,832
medicare	2,253	2,253
		26,784

IPA BEDHOLDS	7
PP BEDHOLDS	7
PP CONVERS	233